रजिस्ट्री सं. डी.एल.- 33002/99 REGD. No. D. L.-33002/99

भारत सरकार
GOVERNMENT OF INDIA

दिल्ली राजपत्र
Delhi Gazette

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भाग IV
PART IV

राष्ट्रीय राजधानी राज्य क्षेत्र दिल्ली सरकार
GOVERNMENT OF THE NATIONAL CAPITAL TERRITORY OF DELHI

वित्त (व्यय–IV) विभाग

अधिसूचना

दिल्ली, 7 जुलाई, 2021

संख्या 60/2020–राज्य कर

स. फा. 3(97)/वित्त (व्यय–IV)/2021–22/डीएस–IV/535.—राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल, दिल्ली माल और सेवा कर अधिनियम, 2017 (2017 का 03) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, दिल्ली माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :––

1. (1) इन नियमों का संक्षिप्त नाम दिल्ली माल और सेवा कर (नौवां संशोधन) नियम, 2020 है ।

(2) ये 30 जुलाई, 2020 से लागू होंगे ।

2. दिल्ली माल और सेवा कर नियम, 2017 में प्रारूप जीएसटी आईएनवी–01 के स्थान पर निम्नलिखित प्रारूप रखा जाएगा, अर्थात् :–

"प्रारूप जीएसटीआईएनवी–01

(नियम 48 देखिये)

Format/Schema for e-Invoice

Note 1:Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

Note 2: Field specification Number *(Max length: m, n)* indicates 'm' places before decimal point and 'n' places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)							
Sr. No.	**Technical name of the field**	**Cardinality (0..1/ 1..1/ 0..n/ 1..n)**	**Brief Description of the field**	**Whether Mandatory/ Optional**	**Technical Field Specification**	**Sample Value of the field**	**Explanatory Notes**
1.	**Basic Details**	**1..1**		**Mandatory**			**Header for Basic Details**
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length:64)	a5c12dca80e7433217… ..ba4013750f2046f229	This will be a unique reference number for the invoice. **However, the supplier will not be populating this field.** The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type_Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP	This will be the code to identify type of supply. ***B2B:*** *Business to Business* ***B2C:*** *Business to Consumer* ***SEZWP:*** *To SEZ with Payment* ***SEZWOP:*** *To SEZ without Payment* ***EXPWP:*** *Export with Payment* ***EXPWOP:*** *Export without Payment* ***DEXP:*** *Deemed Export*
1.3	Document_Type_Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document: **INV** for Invoice, **CRN** for Credit Note, **DBN** for Debit note.

1.4	Document_Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_Date	1..1	DocumentDate	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_Currency_Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under **ISO 4217** standard. List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ
1.7	Reverse_Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Applicability_despite_Supplier_and_Recipient_located_in_same_State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	**Document_Period**	**0..1**		**Optional**			**Header for Document Period**
2.1	Document_Period_Start_Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the start date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
2.2	Document_Period_End_Date	1..1	Document Period End Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
3.	**Preceding Document / Contract Reference**	**0..1**		**Optional**			**Header for Preceding Document / Contract Reference**
3.1	**Preceding Document Reference**	**0..n**		**Optional**			**Sub-header for Preceding Document Reference**
3.1.1	Preceding_Document_Number	1..1	Preceding Document Number	Mandatory	**String (Max length:16)**	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. *(This field is mandatory only if this section is selected)*
3.1.2	Preceding_Document_Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/2019	Date of preceding document/invoice. *(This field is mandatory only if this section is selected)*

3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Max length: 20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	**Receipt / Contract References**	0..n		**Optional**			**Sub-header for Receipt / Contract References**
3.2.1	Receipt_Advice_ Reference	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Advice _Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_Lot_Reference	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT23072019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_Reference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO _Ref_Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_Date	0..1	PO Reference Date	Optional	String (DD/MM/YYYY)	21/07/2019	This is the date of Purchase Order.
4.	**Supplier Information**	**1..1**		**Mandatory**			**Header for Supplier Information**
4.1	Supplier_Legal_Name	1..1	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Trade_ Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_GSTIN	1..1	GSTIN of Supplier	Mandatory	String (Length:15)	29AADFV7589C1ZX	GSTIN of the Supplier
4.4	Supplier_Address1	1..1	Supplier Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)
4.5	Supplier_Address2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Place	1..1	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village)
4.7	Supplier_State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
4.8	Supplier_Pincode	1..1	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_Email	0..1	Supplier e-mail	Optional	String (Max length:100)	supplier@abc.com	e-mail ID of the Supplier,as per REGEX (Regular Expressions) pattern

5.	**Recipient Information**	**1..1**		**Mandatory**			**Header for Recipient Information**
5.1	Recipient_Legal_Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade_Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR1832C1ZX, URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_Supply_State_Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.5	Recipient_Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)
5.6	Recipient_Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.9	Recipient_Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.10	Country_Code_of_Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
5.11	Recipient_Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_email_ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing@xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	**Payee Information**	**0..1**		**Optional**			**Header for Payee Information**
6.1	Payee_Name	0..1	Payee Name	Optional	String (Maxlength:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Bank_Account_Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	3868501747262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment:Cash/Credit/ Direct Transfer etc.

6.4	Bank _Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	**Delivery_ Information**	**0..1**		**Optional**			**Header for Delivery Information**
7.1	***Ship_To_Details***	***0..1***	***Ship To Details***	***Optional***	***Refer A 1.0***		***Details of location to which the supply has to be delivered.***
7.2	***Dispatch_From_Details***	***0..1***	***Dispatch From Details***	***Optional***	***Refer A 1.1***		***Details of location from where Supply has to be dispatched.***
8.	**Invoice Item Details**	**1..n**		**Mandatory**			**Header for Invoice Item Details**
8.1	***Item_List***	***1..n***	***Item List***	***Mandatory***	***Refer A 1.2***		***Provides information about the goods and services being invoiced.***
9.	**Document Total**	1..1		**Mandatory**			**Header for Document Total Details**
9.1	***Document_Total_Details***	***1..1***	***Document Total Details***	***Mandatory***	***Refer A 1.3***		***Details of document total including taxes.***
10.	**Extra Information**	0..1		**Optional**			**Header for Extra Information**
10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST *(This field is mandatory only if this section is selected)*
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp
10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be men-

							tioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String (DD/MM/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11.	**Additional_Supporting_Documents**	**0..n**		**Optional**			**Header for Additional Supporting Documents**
11.1	Additional_Supporting_Documents_URL	0..1	Additional Supporting Documents URL	Optional	String (Max length: 100)	http://www.xyz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_Supporting_Documents_base64	0..1	AdditionalSupporting Document in base64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
12.	**E-way Bill Details**	**0..1**		**Optional**			**Header for e-way Bill Details**
12.1	Transporter_ID	0..1	Transporter ID	Optional	String (Length: 15)	29AADFV7589C1ZO	Registration / Enrolment Number of the transporter *(This field is required if Part-A of E-waybill has to be generated)*
12.2	Trans_Mode	0..1	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship *(This field is required if Part-B of e-way bill is also to be generated)*
12.3	Trans_Distance	1..1	Distance of Transportation	Mandatory	Number (Max length: 4)	200	Distance of Transportation *(This field is mandatory only if this section is selected)*
12.4	Transporter_Name	0..1	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_Doc_No.	0..1	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number *(This field is mandatory if*

							mode of Transport is Rail or Air or Ship)
12.6	Trans_Doc_Date	0..1	Transport Document Date	Optional	String (DD/MM/YYYY)	21/07/2019	Date of Transport document. *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.7	Vehicle_No.	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA1234 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number *(This field is mandatory if mode of Transport is Road)*
12.8	Vehicle_Type	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular *(This field is mandatory if Part-B of e-way bill is also to be generated)*
A 1.0	**Ship To Details**	**0..1**		**Optional**			**Header for Annexure A 1.0:Ship To Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether optional or mandatory**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.0.1	Ship To_Legal_Name	1..1	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.2	Ship To_Trade_Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	Ship To_GSTIN	0..1	Ship To GSTIN	Optional	String (Length:15)	36AABCT2223L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	Ship To_Address 1	1..1	Ship To Address 1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to *(This field is mandatory only if this section is selected)*
A.1.0.5	Ship To_Address 2	0..1	Ship To Address 2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to
A.1.0.6	Ship To_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.7	Ship To_Pincode	1..1	Ship To Pincode	Mandatory	Number(Max length: 6)	560001	PIN code of the location to which the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated

							from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ *(This field is mandatory only if this section is selected)*
A 1.1	**Dispatch From Details**	**0..1**		**Optional**			**Header for Annexure A 1.1:Dispatch From Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.1.1	DispatchFrom_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.2	DispatchFrom_Address1	1..1	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.3	DispatchFrom_Address2	0..1	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.5	DispatchFrom_State_Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ *(This field is mandatory only if this section is selected)*
A.1.1.6	DispatchFrom_Pincode	1..1	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched. *(This field is mandatory only if this section is selected)*
A 1.2	**ItemDetails**	**1..n**		**Mandatory**			**Header for Annexure A 1.2:Item Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.2.1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	1..1	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service

A.1.2.5	***Batch Details***	***0..1***		***Optional***	***Refer A 1.4***		***Some manufacturers may mention batch details (in Section A 1.4)***
A.1.2.6	Barcode	0..1	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A.1.2.7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice. *This is mandatory only in case of goods.*
A.1.2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2.9	Unit_Of_Measurement	0..1	Unit of Measurement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2.11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity -rounded off to 2 decimal), exclusive of taxes.
A.1.2.12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2.13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.
A.1.2.14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item(rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/UTGST should be reported.
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item(rounded off to 2 decimals).

							If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2.19	Comp_Cess_Rate_Ad_ valorem	0..1	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length:3,3)	2.5%	*Ad valorem*Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_Amt_ Ad_Valorem	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) *(based on value of the item)*
A1.2.21	Comp_Cess_Amt_Non_Ad_V alorem	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity, number etc.)*
A1.2.22	State_Cess_Rate_ad_ valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	*Ad valorem* Rate of State/UT Cess, applicable, if any
A1.2.23	State_Cess_Amt_Ad_ Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem *(based on value of the item)*
A1.2.24	State_Cess_Amt_Non_Ad_ Valorem	0..1	State Cess Amount, *nonad valorem*	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity, number etc.)*
A.1.2.25	Other_Charges_Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A.1.2.26	Purchase_ Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.

A.1.2.30	*Product_Attribute_Details*	*0..n*	*Optional*	*Refer A . 1.5*			*Attribute details of product*
A 1.3	**Document Total Details**	**1..1**		**Mandatory**			**Header for Annexure A 1.3:Document Total Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.3	CGST_Am_Total	0..1	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As it is conditional mandatory, it is marked as 'optional'*
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compensation Cess Amount	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the invoice *(ad valorem as well as non-ad valorem)*
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice *(ad valorem as well as non-ad valorem)*
.1.3.7	Discount_ Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
.1.3.8	Other_ Charges_Invoice_Level	0..1	Other Charges (Invoice Level)	Optional	Number (Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value
.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length: 14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	$5729.65	The total value of invoice in Additional Currency

A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due_	0..1	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	**Batch Details**	**0..1**		**Optional**			**Header for Annexure A 1.4:Batch Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether manda-tory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.4.1	Batch_Number	1..1	Batch Number	Mandato-ry	String (Max Length: 20)	673927	Certain set of manufac-turers may mention batch number details. *(This field is mandatory only if this section is selected)*
A.1.4.2	Batch_Expiry_ Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry Date of the Batch, if any
A.1.4.3	Warranty_Date	0..1	Warranty Date	Option al	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	**Attribute Details of Item**	**0..n**		**Optional**			**Header for Annexure A 1.5:Attribute Details of Item**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether manda-tory or optional**	**Field Specifications**	**Sample Value**	**Explanatory notes**
A.1.5.1	Attribute_Name	0..1	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_Value	0..1	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.".

राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल
के आदेश से तथा उनके नाम पर

मनोज कुमार, उप सचिव–IV (वित्त)

टिप्पणः मूल नियम सं.फा. 03(10)/वित्त (राजस्व–I)/2020–21/डीएस–VI/342, तारीख 22 जून, 2017 द्वारा प्रकाशित अधिसूचना तारीख 22 जून, 2017 द्वारा दिल्ली के राजपत्र, असाधारण, भाग–IV में प्रकाशित किये गए और सं.फा. 03(96)/वित्त (व्यय–IV)/2021–22/डीएस–IV/534. तारीख 07/07/2021 द्वारा प्रकाशित अधिसूचना सं. 58/2020–राज्य कर, तारीख 07/07/2021 द्वारा अंतिम संशोधन किया गया ।

FINANCE (EXPENDITURE-IV) DEPARTMENT

NOTIFICATION

Delhi, the 7th July, 2021

No. 60/2020– State Tax

No. F. 3(97)/Fin.(Exp-IV)/2021-22/DS-IV/535.— In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of the National Capital Territory of Delhi, on the recommendations of the council, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Delhi Goods and Services Tax (Ninth Amendment) Rules, 2020.

(2) They shall come into force on the 30th day of July, 2020.

2. In the Delhi Good sand Services Tax Rules, 2017, for **FORM GSTINV-01**, the following form shall be substituted, namely:—

"FORM GST INV – 1

(See Rule 48)

Format/Schema for e-Invoice

Note 1:Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

Note 2:Field specification Number *(Max length: m, n)* indicates 'm' places before decimal point and 'n' places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)							
Sr. No.	**Technical name of the field**	**Cardinality (0..1/ 1..1/ 0..n/ 1..n)**	**Brief Description of the field**	**Whether Mandatory/ Optional**	**Technical Field Specification**	**Sample Value of the field**	**Explanatory Notes**
1.	**Basic Details**	**1..1**		**Mandatory**			**Header for Basic Details**
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length:64)	a5c12dca80e7433217… ..ba4013750f2046f229	This will be a unique reference number for the invoice. **However, the supplier will not be populating this field.** The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type_Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/SEZWP/SEZWOP/EXP WP/EXPWOP/DEXP	This will be the code to identify type of supply. ***B2B:*** *Business to Business*

							B2C: *Business to Consumer* ***SEZWP:*** *To SEZ with Payment* ***SEZWOP:*** *To SEZ without Payment* ***EXPWP:*** *Export with Payment* ***EXPWOP:*** *Export without Payment* ***DEXP:*** *Deemed Export*
1.3	Document_Type_Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document: **INV** for Invoice, **CRN** for Credit Note, **DBN** for Debit note.
1.4	Document_Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_Date	1..1	Document Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_Currency_Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under **ISO 4217** standard. List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ
1.7	Reverse_Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Applicability_despite_Supplier_and_Recipient_located_in_same_State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	**Document_Period**	**0..1**		**Optional**			**Header for Document Period**
2.1	Document_Period_Start_Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the start date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
2.2	Document_Period_End_Date	1..1	Document Period End Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
3.	**Preceding Document / Contract Reference**	**0..1**		**Optional**			**Header for Preceding Document / Contract Reference**
3.1	**Preceding Document**	**0..n**		**Optional**			**Sub-header for Preced-**

	Reference						**ing Document Reference**
3.1.1	Preceding_Document_ Number	1..1	Preceding Document Number	Mandatory	**String (Max length:16)**	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. *(This field is mandatory only if this section is selected)*
3.1.2	Preceding_Document_ Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/20 19	Date of preceding document/invoice. *(This field is mandatory only if this section is selected)*
3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Max length: 20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	**Receipt / Contract References**	0..n		**Optional**			**Sub-header for Receipt / Contract References**
3.2.1	Receipt_Advice_ Reference	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Advice _Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_Lot_ Reference	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT23072019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_Reference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO _Ref_Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_Date	0..1	PO Reference Date	Optional	String (DD/MM/YYYY)	21/07/2019	This is the date of Purchase Order.
4.	**Supplier Information**	**1..1**		**Mandatory**			**Header for Supplier Information**
4.1	Supplier_Legal_Name	1..1	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Trade_ Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_GSTIN	1..1	GSTIN of Supplier	Mandatory	String (Length:15)	29AADFV7589C1ZX	GSTIN of the Supplier
4.4	Supplier_Address1	1..1	Supplier Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)

4.5	Supplier_Address 2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Place	1..1	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village)
4.7	Supplier_State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
4.8	Supplier_Pincode	1..1	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_Email	0..1	Supplier e-mail	Optional	String (Max length:100)	supplier@abc.com	e-mail ID of the Supplier,as per REGEX (Regular Expressions) pattern
5.	**Recipient Information**	**1..1**		**Mandatory**			**Header for Recipient Information**
5.1	Recipient_Legal_Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade_Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR1832C1ZX, URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_Supply_State_ Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.5	Recipient_Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat No., Road/Street, Locality etc.)
5.6	Recipient_Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.9	Recipient_Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.10	Country_Code_of_ Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updat-

							ed from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
5.11	Recipient_Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_email_ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing@xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	**Payee Information**	**0..1**		**Optional**			**Header for Payee Information**
6.1	Payee_Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_ Bank_Account_Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	3868501747262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment:Cash/Credit/ Direct Transfer etc.
6.4	Bank _Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	**Delivery_ Information**	**0..1**		**Optional**			**Header for Delivery Information**
7.1	***Ship_To_Details***	***0..1***	***Ship To Details***	***Optional***	***Refer A 1.0***		***Details of location to which the supply has to be delivered.***
7.2	***Dispatch_From_ Details***	***0..1***	***Dispatch From Details***	***Optional***	***Refer A 1.1***		***Details of location from where Supply has to be dispatched.***
8.	**Invoice Item Details**	**1..n**		**Mandatory**			**Header for Invoice Item Details**
8.1	***Item_List***	***1..n***	***Item List***	***Mandatory***	***Refer A 1.2***		***Provides information about the goods and services being invoiced.***
9.	**Document Total**	1..1		**Mandatory**			**Header for Document Total Details**
9.1	***Document_Total_ Details***	***1..1***	***Document Total Details***	***Mandatory***	***Refer A 1.3***		***Details of document total including taxes.***
10.	**Extra Information**	0..1		**Optional**			**Header for Extra Information**
10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST *(This field is mandatory only if this section is selected)*
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System

							(ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp
10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String (DD/MM/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11.	**Additional_Supporting_Documents**	**0..n**		**Optional**			**Header for Additional Supporting Documents**
11.1	Additioal_Supporting_Documents_URL	0..1	Additional Supporting Documents URL	Optional	String (Max length: 100)	http://www.xyz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_Supporting_Documents_base 64	0..1	AdditionalSupporting Document in base 64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
12.	**E-way Bill Details**	**0..1**		**Optional**			**Header for e-way Bill Details**
12.1	Transporter_ID	0..1	Transporter ID	Optional	String (Length: 15)	29AADFV7589C1ZO	Registration / Enrolment Number of the transporter *(This field is required if Part-A of E-waybill has to be generated)*
12.2	Trans_Mode	0..1	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road;

							2 for Rail; 3 for Air; 4 for Ship *(This field is required if Part-B of e-way bill is also to be generated)*
12.3	Trans_Distance	1..1	Distance of Transportation	Mandatory	Number (Max length: 4)	200	Distance of Transportation *(This field is mandatory only if this section is selected)*
12.4	Transporter_Name	0..1	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_Doc_No.	0..1	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.6	Trans_Doc_Date	0..1	Transport Document Date	Optional	String (DD/MM/YYYY)	21/07/2019	Date of Transport document. *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.7	Vehicle_No.	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA1234 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number *(This field is mandatory if mode of Transport is Road)*
12.8	Vehicle_Type	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular *(This field is mandatory if Part-B of e-way bill is also to be generated)*
A 1.0	**Ship To Details**	**0..1**		**Optional**			**Header for Annexure A 1.0: Ship To Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether optional or mandatory**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.0.1	Ship To_Legal_Name	1..1	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.2	Ship To_Trade_Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	Ship To_GSTIN	0..1	Ship To GSTIN	Optional	String (Length:15)	36AABCT2223L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	Ship To_Address 1	1..1	Ship To Address 1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to *(This field is mandatory only if this section is selected)*
A.1.0.5	Ship To_Address 2	0..1	Ship To Address 2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to

A.1.0.6	Ship To_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.7	Ship To_Pincode	1..1	Ship To Pincode	Mandatory	Number(Max length: 6)	560001	PIN code of the location to which the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ *(This field is mandatory only if this section is selected)*
A 1.1	**Dispatch From Details**	**0..1**		**Optional**			**Header for Annexure A 1.1:Dispatch From Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.1.1	DispatchFrom_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.2	DispatchFrom_Address1	1..1	Dispatch From Address 1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.3	DispatchFrom_Address 2	0..1	Dispatch From Address 2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.5	DispatchFrom_State_Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ *(This field is mandatory only if this section is selected)*
A.1.1.6	DispatchFrom_Pincode	1..1	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods

							are dispatched. *(This field is mandatory only if this section is selected)*
A 1.2	**ItemDetails**	**1..n**		**Mandatory**			**Header for Annexure A 1.2:Item Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.2.1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	1..1	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service
A.1.2.5	***Batch Details***	***0..1***		***Optional***	***Refer A 1.4***		***Some manufacturers may mention batch details (in Section A 1.4)***
A.1.2.6	Barcode	0..1	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A.1.2.7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice. *This is mandatory only in case of goods.*
A.1.2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2.9	Unit_of_Measurement	0..1	Unit of Measurement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2.11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity -rounded off to 2 decimal), exclusive of taxes.
A.1.2.12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2.13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.

A.1.2.14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item(rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/UTGST should be reported.
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item(rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2.19	Comp_Cess_Rate_Ad_ valorem	0..1	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length:3,3)	2.5%	*Ad valorem*Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_Amt_ Ad_Valorem	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) *(based on value of the item)*
A1.2.21	Comp_Cess_Amt_Non_Ad_ Valorem	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity, number etc.)*
A1.2.22	State_Cess_Rate_ad_ valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	*Ad valorem* Rate of State/UT Cess, applicable, if any
A1.2.23	State_Cess_Amt_Ad_ Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem *(based on value of the item)*
A1.2.24	State_Cess_Amt_Non_Ad_ Valorem	0..1	State Cess Amount, *nonad valorem*	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity, number etc.)*
A.1.2.25	Other_Charges_Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A.1.2.26	Purchase_ Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges.

							However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	***Product_Attribute_Details***	***0..n***	***Optional***	***Refer A . 1.5***			***Attribute details of product***
A 1.3	**Document Total Details**	**1..1**		**Mandatory**			**Header for Annexure A 1.3:Document Total Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.3	CGST_Am_Total	0..1	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As it is conditional mandatory, it is marked as 'optional'*
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compensation Cess	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the

			Amount				invoice *(ad valorem as well as non-ad valorem)*
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice *(ad valorem as well as non-ad valorem)*
.1.3.7	Discount_ Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
.1.3.8	Other_ Charges_Invoice_Level	0..1	Other Charges (Invoice Level)	Optional	Number (Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value
.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandato-ry	Number (Max length: 14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due_	0..1	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	**Batch Details**	**0..1**		**Optional**			**Header for Annexure A 1.4:Batch Details**
Sr. No.	**Parameter Name**	**Car di-nal-ity**	**Description**	**Whether manda-tory or optional**	**Field Specific ations**	**Sample Value**	**Explanatory Notes**
A.1.4.1	Batch_Number	1..1	Batch Number	Mandato-ry	String (Max Length: 20)	673927	Certain set of manufac-turers may mention batch number details. *(This field is mandatory only if this section is selected)*
A.1.4.2	Batch_Expiry_ Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry Date of the Batch, if any
A.1.4.3	Warranty_Date	0..1	Warranty Date	Optional	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	**Attribute Details of Item**	**0..n**		**Optional**			**Header for Annexure A 1.5:Attribute Details of Item**
Sr. No.	**Parameter Name**	**Car di-nal-ity**	**Description**	**Whether manda-tory or optional**	**Field Specific ations**	**Sample Value**	**Explanatory notes**
A.1.5.1	Attribute_Name	0..1	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_Value	0..1	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.".

By Order and in the Name of the
Lt. Governor of the National Capital Territory of Delhi,

MANOJ KUMAR, Dy. Secy. IV (Finance)

Note: The principal rules were published in the Gazette of Delhi, Extraordinary, Part IV, vide notification dated the 22nd June, 2017, published vide number F3(10)/Fin(Rev-I)/2017-18/DS-VI/342, dated the 22nd June, 2017 and last amended vide notification No. 58/2020 - State Tax, dated the 07/07/2021, published vide number No. F.3 (96)/Fin (Exp-IV)/2021-22/DS-IV/534, dated the 07/07/2021.

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